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Review of ethics in the United Nations

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the report of the Joint Inspection Unit entitled "Ethics in the United Nations system" (JIU/REP/2010/3).

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ETHICS IN THE UNITED NATIONS SYSTEM

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Geneva 2010

EXECUTIVE SUMMARY

Ethics in the United Nations system
JIU/REP/2010/3

The present review followed up on an earlier JIU report on oversight lacunae in United Nations system organizations in order to determine progress, lessons learned, and best practices in establishing and implementing the ethics function throughout the United Nations System. The objective of the review was to provide recommendations leading to a fully operational ethics function in each of the organizations of the United Nations System designed to ensure an understanding by all staff of minimum acceptable standards of behaviour.

Main findings and conclusions

As with the earlier report on oversight lacunae, the Inspectors reviewed the ethics function of participating organizations in relation to key components considered essential for an effective ethics function. These key components are presented as JIU suggested standards. The Inspectors analysed information gathered for each organization against the JIU suggested standards, and the recommendations of the report are derived from their findings.

The ethics function

- Staff members have access to various entities to help resolve problems in their professional lives. These activities are expanding and are funded at the expense of mainstream programme activities. A hope for the ethics function is that it may prevent issues from becoming problems needing conflict resolution. As ethics offices become entrenched in the organizations, resources devoted to conflict management would decline.

- A model ethics office has a mandate, clear goals, vision, infrastructure and funding. In the view of the Inspectors, the United Nations Ethics Office provides the benchmark for all ethics offices in United Nations system organizations.

Establishment of the ethics function

- The present review has shown that, while there has been progress in establishing the ethics function, particularly in the United Nations and the funds and programmes, little has been achieved in many of the agencies.

- For the most part, proposals for the establishment of a formal ethics function have been put forward by the executive heads for the consideration of the legislative bodies, often in the context of programme budget proposals.

- For those organizations too small to establish separate ethics offices, and to avoid the conflict of interest inherent in some dual-function arrangements, a joint or shared ethics office could be established. Another option could be in-sourcing arrangements whereby one United Nations system organization provides ethics services for another.

- For the most part, the terms of reference promulgated for the ethics function by the organizations conform to the JIU suggested standards. However, a major concern of the Inspectors is that in some organizations this amounts to no more than a paper exercise.

- Budget data demonstrate the low level of commitment to the ethics function in many of the agencies, with zero funding in 2010-2011 in ICAO, WMO, IMO, WIPO and UNWTO. The funding levels in ILO and IAEA are minimal in relation to the size of these organizations.

- Some 38 per cent of the total planned budget of United Nations system organizations for ethics activities in 2010-2011 will fund posts of heads of ethics offices at the D-2, D-1 or P-5 levels. The Inspectors believe there may be some scope for rationalization through joint services or in-sourcing arrangements.

Heads of ethics offices

- The United Nations, the funds and programmes, FAO, ITU and UNESCO have all met the JIU suggested standard by appointing heads of ethics offices at a senior level, but there was no dedicated post for the ethics function at any level in any of the other agencies.

- The creation of dual-function posts with an ethics component in some of the larger agencies is not a satisfactory response to the JIU recommendation of 2006 and shows a lack of commitment to the ethics function. In establishing dual-function posts, the smaller agencies must avoid creating conflicts of interest.

- To ensure that only the best professionals are appointed to head the ethics function in United Nations system organizations, there should be competitive recruitment open to both internal and external candidates on an equal basis. A professional background in ethics – in terms both of qualifications and experience – should be a requirement for the post, and this should be made clear in the vacancy announcement.

- The Inspectors consider that the ethics function cannot fully achieve its objectives without the support of the staffs of the organizations. It is crucial therefore that staff representatives are closely involved in the selection processes for the head of ethics office in their respective organizations.

Independence of the ethics function

- To ensure the independence of the ethics function, rigorous conditions governing the appointment of heads of ethics offices must be in place, including term limits. Term limits support the independence of the function by protecting the incumbent from undue influence while avoiding the risks inherent in long-term tenure. The Inspectors found that the majority of the organizations that had appointed heads of ethics offices had not applied term limits. Moreover, in those that had a requirement for term limits, it was not being strictly observed.

- The head of the ethics office must report directly to the executive head, and must also have both formal and informal access to the legislative bodies to ensure that the independence of the function is not circumscribed by the executive head. The Inspector found, however, that the organizations are very far from the required standards for reporting.

Ethics office responsibilities

- The Inspectors emphasize the importance of harmonizing ethics standards across United Nations system organizations and consider that the United Nations Ethics Committee is an important forum in this regard. It would however benefit the work of the Committee if all United Nations system organizations participated as members.

- Training, education and outreach activities are critical activities as they have the potential to reach all staff members of the organizations. Only the United Nations, UNDP, UNFPA, UNHCR and UNESCO currently have mandatory training for all staff. The Inspectors strongly believe that ethics training should be mandatory for all staff and that there should be mandatory refresher courses on a regular basis. The executive heads should take the lead in this regard. The executive heads should also undertake biennial staff surveys on integrity awareness and publicize the results on the intranets of their respective organizations.

- Requests for ethics advice and guidance must be dealt with promptly and efficiently so that staff gain confidence in the services of the ethics office, but most offices did not have formal benchmarks in place. To ensure consistency in the advice given, there must be regular consultations among all organizational entities that may be called on to give ethics-related advice.

- For the most part, the modalities for receiving complaints of alleged retaliation under whistleblower protection policies, and handling of complaints by ethics offices, conform to JIU suggested standards in the United Nations and the funds and programmes, although there were sometimes delays in completing the preliminary review. In the specialized agencies and IAEA, whistleblower protection policies are largely absent, or only just being developed.

- In cases where a prima facie case of retaliation or threat of retaliation has been found by the organization's ethics office and the internal oversight office declines to undertake the investigation, the executive head or the head of the ethics office should refer the matter to the Joint Inspection Unit for investigation.

- In the United Nations and the funds and programmes, the ethics office administers the financial disclosure programme. In the absence of ethics offices in most of the agencies, other entities administer such financial disclosure programmes as exist. The Inspectors found that in most cases these amounted to no more than declarations or registers of interest by the staff concerned and that there was little or no review or verification of the information provided.

- The executive heads of those organizations that have not already done so should introduce a comprehensive financial disclosure policy as a matter of urgency, including review and verification by the respective ethics offices of the financial disclosure statements of all officials concerned.

Commitment to the ethics function

- The ethical health of the organizations will be strongly influenced by the behaviour of those at the top. Executive heads should recognize their own obligations in this regard and take steps to demonstrate a strong personal commitment to the ethics function, providing a "seat at the table" for the head of ethics, holding annual "town hall" meetings with a specific component on ethics, and filing their own financial disclosure statement.

- In each organization, an internal mechanism needs to be established to set out the modalities for the ethics office and/or the internal oversight service to investigate or review allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the legislative body.

- The Inspectors believe it is a dual responsibility of Member States and executive heads to address the issues raised in this report. Member States should ensure adequate resources for the ethics function; at the same time, executive heads should be held accountable for setting the "tone at the top" and ensuring that the ethics function operates efficiently and effectively.

Recommendations for consideration by legislative organs

- **The legislative bodies of the smaller organizations should direct their respective executive heads to put forward proposals for providing the ethics function through either a joint ethics office established by a group of organizations on a cost-sharing basis or in-sourcing to the ethics office of another organization on a cost-sharing/cost-recovery basis.**
- **The legislative bodies should direct their respective executive heads to apply term limits to the appointment of the head of the ethics office, which should be a non-renewable appointment of seven years, or no more than two consecutive appointments of four or five years, with no possibility of re-employment by the same organization.**
- **The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office submits an annual report, or a summary thereof, unchanged by the executive head, directly to the legislative body, together with any comments of the executive head thereon.**
- **The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office has informal access to the legislative bodies which is enshrined in writing.**
- **The legislative bodies should direct their respective executive heads to file a financial disclosure statement, which should be reviewed in the same manner as for all other staff members who are required to file such statements.**
- **The legislative bodies should direct their respective executive heads to put forward proposals for an internal mechanism to be established that would set out the modalities for the ethics office and/or the internal oversight service to investigate or undertake reviews of allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the respective legislative body.**

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ABBREVIATIONS

FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICSC	International Civil Service Commission
ILO	International Labour Organization
IMO	International Maritime Organization
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. INTRODUCTION

1. As part of its programme of work for 2009, the Joint Inspection Unit (JIU) conducted a review of ethics in the United Nations System. The review had been suggested by the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). As ethics and integrity are critical to the efficient and effective functioning and the credibility of an organization itself, the present review followed up on an earlier report of the JIU entitled "Oversight lacunae in the United Nations system" to determine progress, lessons learned, and best practices in establishing and implementing the ethics function throughout the United Nations System.[1]

2. Unethical behaviour and corrupt practices on the part of a few continue to mar the work and reputation of United Nations system organizations. And while, regrettably, they may never be fully eliminated, the establishment of the ethics function can help to limit problems and foster a culture and atmosphere of integrity and accountability. Establishing the ethics function is not enough however; the implementation of the function, with the development and dissemination of policies and procedures with respect to the application of minimum acceptable standards of behaviour, is required. A necessary corollary is the understanding of and adherence to the principles and practices of ethical behaviour by all staff members (including executive heads), as well as consultants and contractors, elected officials and oversight bodies. This applies to everyone working in any capacity for the organization; no one is excluded or exempted.

3. The objective of the review was to provide recommendations leading to a fully operational ethics function in each of the organizations of the United Nations System designed to cultivate and nurture a culture of ethics, integrity and accountability and to ensure an understanding by all staff of minimum acceptable standards of behaviour.

4. The review covered the United Nations, its funds and programmes, the United Nations specialized agencies and the International Atomic Energy Agency (IAEA). In accordance with the internal standards and guidelines of JIU and its internal working procedures, the methodology followed in preparing this report included a preliminary review, questionnaires, interviews and in-depth analysis. Detailed questionnaires were sent to participating organizations. On the basis of the responses received, the Inspectors conducted interviews with officials of participating organizations and also sought the views of a number of other international organizations and private sector experts.

5. As with the earlier JIU report on oversight lacunae, the Inspectors reviewed the ethics function of participating organizations in relation to key components considered essential for an effective ethics function. In this report, these key components are presented as JIU suggested standards in text boxes in the report, which link to annexes that provide summaries of the information gathered for each participating organization. The Inspectors analysed this information against the JIU suggested standards, and the recommendations of the report are derived from their findings.

6. The JIU suggested standards were based on:

- Literature on ethics and integrity;
- Various reports submitted to the General Assembly and the legislative bodies of the respective organizations;

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[1] JIU/REP/2006/2.

- Best practices in the ethics functions of United Nations system organizations;
- Discussions with ethics practitioners and other concerned officials in United Nations system organizations;
- Discussions with staff representatives within the organizations;
- Discussions with internationally renowned private sector experts in respect of practices within that sector.

7. In contrast with the earlier report, the Inspectors have not indicated whether the JIU suggested standards have been met by those organizations that have established the ethics function. The research revealed several instances where everything was in place, and as such would have indicated that the organization had fully or partially met the suggested standards. However, based on interviews and further research, the Inspectors concluded that in some organizations the ethics function amounted to no more than a paper exercise, which enabled the organization simply to "tick the box". Issuing an administrative instrument is not sufficient for the implementation of the ethics function. Without a real commitment from executive heads and senior management, together with Member States, little can be achieved.

8. As is normal practice, comments from participating organizations on the draft report have been sought and taken into account in finalizing the report.

9. In accordance with article 11.2 of the JIU statute, this report has been finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

10. To facilitate the handling of the report and the implementation of its recommendations and the monitoring thereof, annex IX contains a table indicating whether the report is submitted to the organizations concerned for action or for information. The table identifies those recommendations relevant for each organization, specifying whether they require a decision by the organization's legislative or governing body or can be acted upon by the organization's executive head.

11. The Inspectors wish to express their appreciation to all who assisted them in the preparation of this report, and particularly to those who participated in the interviews and so willingly shared their knowledge and expertise.

II. THE ETHICS FUNCTION

12. The Charter of the United Nations states, in article 101, that "[the] paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence, and integrity". Professionalism, integrity and respect for diversity are the core values expected of the staff of the Organization.

13. Integrity can be defined as "moral uprightness" or "honesty", and ethics as "moral principles".[2] In an organizational context, ethics and integrity, broadly defined, "refer to a commitment to moral thought and action in all aspects of how an organization is governed and run".[3]

14. The participating organizations were asked if the terms "integrity" and "ethics" were defined in their official documentation. For the most part, the organizations referred the Inspectors to the Charter of the United Nations, the "Standards of conduct for the international civil service" adopted by the International Civil Service Commission in 2001, and staff regulations and rules, as the guiding documents in such matters.

15. The organizations were also requested to distinguish between a code of conduct and a code of ethics. Some could see no distinction, while others saw a code of conduct as compliance based with related sanctions and a code of ethics as aspirational and preventative in nature.

16. There are a growing number of entities to which staff members have access when problems and issues arise, including staff counsellors, ombudspersons, mediators, arbitrators, human resources personnel, oversight offices and staff unions, with ethics offices the latest addition to this list. It is unfortunate that these activities are expanding and are funded at the expense of mainstream programme activities. A hope for the ethics function is that it may prevent issues from becoming problems needing conflict resolution. As ethics offices become entrenched in the organizations, resources devoted to conflict management would decline.

17. A key purpose of an ethics office is to foster a culture of ethics, integrity and accountability, thereby enhancing the trust in, and the credibility of, an organization, both internally and externally. The Inspectors believe that most staff members of the organizations maintain impeccable ethical standards in their professional and personal lives. It is regrettable therefore that the actions of a few have created the need for a formal ethics function in the organizations. At the same time, operating on an international scale, with the cultural differences that entails, can and does lead to ethical dilemmas which need to be addressed and resolved.

18. A model ethics office has a mandate, clear goals, vision, infrastructure and funding. It contributes to creating policies, carries out those policies, communicates about the policies and provides advice and guidance. **In the view of the Inspectors, the United Nations Ethics Office provides the benchmark for all ethics offices in United Nations system organizations**. This does not mean, nor does it imply, that improvements are not needed throughout the United Nations system.

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[2] The Concise Oxford Dictionary of Current English, 8th edition, 1990.

[3] J. Dubinsky and A. Richter, *Global Ethics and Integrity Benchmarks*, 2008-2009, p. iv.

III. ESTABLISHMENT OF THE ETHICS FUNCTION

19. In its 2006 report on oversight lacunae in the United Nations system, the JIU found that most of the organizations did not meet – or only partially met – the JIU suggested standards for the establishment of the ethics function.[4] The present review has shown that, while there has been progress in establishing the ethics function, particularly in the United Nations and the funds and programmes, little has been achieved in many of the agencies (annexes I and II). For these organizations, **the Inspectors reiterate the recommendation of the earlier report** that **the legislative bodies should direct their respective executive heads to put forward proposals for the establishment of an ethics function with clear terms of reference, and the establishment of a post of ethics officer at the D-1/P-5 level, as appropriate, within the office of the executive head**.[5]

20. JIU suggested standards for the establishment of the ethics function, relating to the mandate and terms of reference, are set out in box 1 below.

Box 1

Establishment of the ethics function

JIU suggested standards:

(a) Ethics function established by a decision of the legislative body.
(b) Terms of reference of ethics function to include:
(i) Development and dissemination of ethics standards;
(ii) Development and implementation of mandatory ethics training;
(iii) Provision of confidential ethics advice and guidance to all staff of the organization whatever their contractual status;
(iv) Administering the organization's policy for the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (whistleblower protection policy);
(v) Administering the organization's financial disclosure programme.

21. For the most part, proposals for the establishment of a formal ethics function have been put forward by the executive heads for the consideration of the legislative bodies, often in the context of programme budget proposals (annex I). The first such initiative came from the previous Secretary-General when he proposed in 2005 the establishment of an independent ethics office in his annual report to the General Assembly on measures to strengthen accountability in the Secretariat.[6] The General Assembly approved funding for the ethics office in the 2006-2007 budget, and endorsed its main responsibilities.

22. The establishment of ethics offices in the funds and programmes has been closely linked to that in the United Nations. Following General Assembly resolution 60/1, paragraph. 161(d), the Secretary-General promulgated a bulletin, "United Nations system-wide application of ethics: separately administered organs and programmes", which has guided these organizations in setting up their own ethics offices.[7] The legislative bodies of the funds

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[4] JIU/REP/2006/2, annex IX.
[5] Ibid., recommendation 15 (a) and (b).
[6] A/60/312, para. 40.
[7] ST/SBG/2007/11.

and programmes all approved the creation of a senior level ethics officer post in their organizations' 2008-2009 programme budget decisions.

23. Among the specialized agencies, the legislative bodies have approved the creation of a senior ethics officer post through their programme budget decisions only in the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), and the International Telecommunication Union (ITU). In the latter, the proposal for a new post of ethics officer came from a working group of the Council.

24. The earlier oversight lacunae report recognized that the size of an organization would be a factor in the establishment of the ethics function and suggested that in smaller organizations it could be a dual-function post.[8] Several of the smaller organizations have indeed failed to establish the ethics function – the International Civil Aviation Organization (ICAO), the International Maritime Organization (IMO), and the United Nations World Tourism Organization (UNWTO). But where dual-function arrangements have been set up, as in the Universal Postal Union (UPU) and the World Meteorological Organization (WMO), problems have arisen with potential conflicts of interest and a lack of dedicated funding for the ethics component. Moreover, two of the larger organizations have unjustifiably adopted the dual-function model, namely IAEA and the International Labour Organization (ILO), with significant downside risks.

25. For those organizations too small to establish separate ethics offices, and to avoid the conflict of interest inherent in some dual-function arrangements, a joint or shared ethics office could be established. A single cost-shared ethics office for IMO, ITU, UPU, UNWTO, WIPO and WMO, for example, would give rise to economies of scale, with only one ethics office head at the D-1/P-5 level and other staffing savings. Another option could be in-sourcing arrangements whereby one United Nations system organization provides ethics services for another. In this regard, several specialized agencies have expressed their interest in having the United Nations Ethics Office deliver the ethics function for their agencies on a cost-sharing basis.[9]

26. The implementation of the following recommendation is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 1

The legislative bodies of the smaller organizations should direct their respective executive heads to put forward proposals for providing the ethics function through either a joint ethics office established by a group of organizations on a cost-sharing basis or in-sourcing to the ethics office of another organization on a cost-sharing/cost-recovery basis.

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[8] JIU/REP/2006/2, para. 49.
[9] A/64/316, para. 78.

A. Terms of reference of the ethics function

27. The terms of reference of the ethics offices of the United Nations and the funds and programmes all conform to the standards suggested in box 1 above. For the most part, the funds and programmes have followed the lead of the United Nations and adopted the terms of reference set out in the Secretary-General's bulletin referred to in paragraph 22 above.

28. With some exceptions, these five main areas of responsibility are also common to those agencies that have set up an ethics function or are planning to do so in the 2010-2011 biennium. In ILO, the ethics officer does not administer the financial disclosure programme, and in FAO, there is no whistleblower protection policy in place.

29. In the agencies that have not established a separate ethics office, some of the responsibilities listed in box 1 above are being – or will be – undertaken by other entities, such as the human resources management function. This is the case in IAEA. In the World Health Organization (WHO), several entities are involved, resulting in an undesirable fragmentation of ethics-related activities in the organization.

30. A major concern of the Inspectors is that, although the terms of reference promulgated for the ethics function in some organizations conform to the standards set out above, in practice this amounts to no more than a paper exercise. The clearest instance of this can be seen in WMO, which issued an administrative instrument for the ethics function in 2009, but assigned the responsibilities *ad interim* to the oversight function and provided no dedicated funding. ILO is also a major concern in this regard, as are those organizations that have issued terms of reference but have been slow in appointing ethics office staff, such as UNESCO.

31. There is a risk that an expanding workload may undermine the overall effectiveness of ethics offices, leading to backlogs in mandated activities. The decision to assign the chairmanship of the Senior Vendor Review Committee to the head of the United Nations Ethics Office is a case in point. Ethics offices should not branch out and incur additional responsibilities at the expense of existing duties.

B. Budget for the ethics function

32. The budget data in annex II demonstrate the low level of commitment to the ethics function in many of the agencies, with zero funding in 2010-2011 in ICAO, IMO, WIPO and UNWTO. The funding levels in ILO and IAEA are minimal in relation to the size of these organizations, while the funding in WHO, which does not have a dedicated ethics office or function, is derived from the budgets of the legal, human resources and internal oversight offices.

33. As shown in annex II, a total of some US$ 13 million is currently planned for ethics-related activities in United Nations system organizations in 2010-2011.[10] Analysis of the data provided by the organizations shows that some 38 per cent of the US$ 13 million planned for 2010-2011 will fund posts of heads of ethics offices at the D-2, D-1 or P-5 levels.[11] In both UNFPA and UNHCR, 62 per cent of the ethics budget will fund the head of the ethics office in the biennium, compared with 51 per cent in WFP, 38 per cent in UNICEF, 29 per cent in UNDP and 18 per cent in the United Nations. In the specialized agencies with full-time ethics

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[10] The total is somewhat underestimated as data was not provided for the United Nations Peacekeeping support account.

[11] Figure includes all the full-time heads of ethics posts and the proportionate amount of the dual function posts in ILO and UPU.

officers – ITU, FAO and UNESCO – the figures are 100, 53 and 40 per cent respectively. For the most part, these differences reflect the different staffing levels of the various ethics offices – the United Nations Ethics Office has nine established posts for the biennium compared with only one in ITU and two in each of UNFPA, UNHCR, FAO and UNESCO.

34. The analysis suggests that it might be more efficient and cost effective if joint services or in-sourcing arrangements were to be put in place, particularly for those organizations that are co-located. This was discussed in paragraph 25 above in the context of the smaller organizations, but there may be scope for such cooperation among some of the larger organizations as well. The Inspectors believe that the organizations should examine these options and may wish to do so in the forum of the United Nations Ethics Committee.

IV. HEADS OF ETHICS OFFICES

35. The JIU recommended in its 2006 report that the ethics function should be headed at the D-1 or P-5 level, depending on the size and structure of the organization and the number of staff to be covered. In the smaller organizations, it could be a dual-function post.[12] These and other JIU suggested standards for the head of ethics are shown in box 2 below.

Box 2

Heads of ethics offices

JIU suggested standards:

(a) Head of ethics office at D-1/P-5 level, depending on the size and structure of the organization.
(b) Dedicated full-time post, except in smaller organizations where it could be a dual-function, part-time or shared post.
(c) Professional background in ethics as a required qualification.
(d) Recruitment of head of ethics office through external/internal vacancy announcement.
(e) Transparent recruitment and selection process, including staff representative on the appointments board.

A. Senior level post for ethics

36. The appointment of the head of ethics to a senior-level, dedicated post signifies commitment to the function, both on the part of the legislative body in its approval of the post in the programme and budget, and of the executive head in making the proposal. The United Nations and the funds and programmes have all met this standard by making appointments at the D-1 level or above (annex III). However, at the time of preparing this report the specialized agencies were lagging far behind. Only FAO, UNESCO and ITU had dedicated posts at a P-5 level or above. But there was no dedicated post for the ethics function at any level in any of the other agencies, a situation that the Inspectors found very troubling four years after the JIU recommendation in this regard.

37. The creation of dual-function posts with an ethics component in some of the larger specialized agencies is not a satisfactory response to the JIU recommendation of 2006, and shows a lack of commitment to the ethics function. Staffs in these organizations see only inadequate provision for the ethics function, and conflicts of interest, both real and perceived, in the dual nature of the posts created. This is particularly so at ILO, where responsibility for the ethics function remains with the Legal Advisor, with funding provided under the category of oversight and evaluation. However, the failure by WHO to create any kind of ethics post at all, in spite of the considerable size of the organization, gives rise to even greater concern.

38. In establishing dual-function posts, the smaller agencies must avoid creating conflicts of interest. Assigning ethics office responsibilities to the legal advisor of an organization, as has been the case in UPU, carries a significant risk in this regard and should be reconsidered. Conflict of interest may also arise when the function is assigned to the oversight office, as is currently the case in WMO, and should be avoided.

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[12] JIU/REP/2006/2, para. 49 and recommendation 15 (b).

B. Professional background in ethics

39. The Inspectors strongly believe that heads of ethics offices in United Nations system organizations should have a professional background in ethics. Ethics is a recognized discipline and ethics professionals are to be found in both the private and public sectors. As ethics is a new function in United Nations system organizations, it is unlikely that there will be an adequate pool of internal candidates with the required professional qualifications and experience. The Inspectors found that, while some organizations have a requirement for a professional background in ethics for the post, only in the United Nations and UNESCO have external professionals been brought in to head the ethics office; all other appointments have been of internal candidates.

40. The Inspectors would discourage the practice of appointing staff members who are close to retirement to head the ethics function, as has been the case in several organizations. While these individuals may bring valuable organization-specific knowledge to the post, they are unlikely to have the required experience in ethics. A direct internal appointment by the executive head outside of normal recruitment processes is also problematic. These have been major concerns among the staff in the organizations.

41. To ensure that only the best professionals are appointed to head the ethics function in United Nations system organizations, there should be competitive recruitment open to both internal and external candidates on an equal basis. A professional background in ethics – in terms both of qualifications and experience – should be a requirement for the post, and this should be made clear in the vacancy announcement.

42. The implementation of the following recommendations is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 2

The executive heads should ensure that the post of head of the ethics office in their respective organizations has ethics qualifications and experience as a requirement, and this should be included in the job description for the post and in the vacancy announcement.

Recommendation 3

The executive heads should ensure that the vacancy for the appointment of the head of the ethics office in their respective organizations is open to both internal and external candidates on an equal basis, and that the vacancy announcement is widely publicized.

C. Transparency in recruitment

43. In their meetings with staff representatives in organizations throughout the United Nations System, the Inspectors heard the same doubts and reservations expressed about the efficacy of the ethics function. In particular, there was deep mistrust concerning the recruitment and selection of the heads of ethics offices. The Inspectors consider that the ethics

function cannot fully achieve its objectives without the support of the staffs of the organizations. They believe therefore that it is crucial that staff representatives are closely involved in the selection processes for the head of ethics office in their respective organizations. At the same time, the Inspectors recognize that no individual on the appointment board has veto power and that any final selection rests with the executive head. The implementation of the following recommendations is expected to enhance the transparency of the recruitment and selection processes for the heads of ethics offices, and hence the effectiveness of the ethics function.

Recommendation 4

The executive heads should ensure that the vacancy announcement for the appointment of the head of the ethics office in their respective organizations is prepared in full consultation with the staff representatives.

Recommendation 5

The executive heads should ensure that a staff representative serves on the appointment board for the selection of the head of the ethics office.

V. INDEPENDENCE OF THE ETHICS FUNCTION

44. The Inspectors found there was a strongly held perception throughout the United Nations System of a pervasive culture of secrecy in the decision-making processes of the organizations and little or no accountability. Against this background, there was little staff buy-in to the ethics function, which was viewed merely as a management device that did nothing to address the underlying problems. Without staff confidence and staff involvement, however, the ethics function will struggle to make an impact. It is of paramount importance, therefore, that the ethics function operates independently of management.

45. The JIU suggested standards for the independence of the ethics function, relating to term limits for the head of the ethics office and reporting arrangements, are set out in box 3 below.

Box 3

Independence of the ethics function

JIU suggested standards:

(a) Head of ethics function has a time-limited appointment of two four-year terms or two five-year terms, or one seven-year non-renewable term.
(b) Head of ethics function reports directly to the executive head of the organization.
(c) Annual report of the head of ethics function shall be submitted to, but shall not be changed by, the executive head.
(d) Annual report of the head of ethics function, or summary thereof, goes to the governing body with any comments of the executive head thereon.
(e) Head of ethics function has informal access to the governing body that is enshrined in writing.

A. Term limits

46. To ensure the independence of the ethics function, rigorous conditions governing the appointment of heads of ethics offices must be in place and must be strictly observed. The JIU standards for the grade, qualifications, experience and recruitment of the heads of ethics offices, as set out in chapter IV above, are essential elements of these conditions, as are strict term limits for the appointment, which should be clearly stated in the vacancy announcement. Term limits, properly applied, support the independence of the function by protecting the incumbent from undue influence while avoiding the risks inherent in long-term tenure.

47. The Inspectors found shortfalls in several organizations in the conditions under which the heads of ethics offices had been appointed, as was discussed in chapter IV above. They also found that the majority of the organizations that had appointed heads of ethics offices had not applied term limits (annex IV). Moreover, in those that had a requirement for term limits, it was not being strictly observed. For example, although UNICEF has a five-year term limit for the post of ethics adviser, the normal appointment practices of the organization prevail, with an initial appointment of two years renewable up to five years. Likewise in UNESCO, the appointment of the ethics officer is for an initial period of one year, with a maximum tenure of four years. Such arrangements leave the incumbent dependent on the executive head for the continuation of the appointment, which seriously undermines the independence of the function. This needs to be corrected.

48. Appointing a staff member who is within a few years of retirement to be head of the ethics office, as has been the case in several organizations, may conform to the notion of term limits, but raises other issues, as discussed in paragraph 40 above.

49. The Inspectors are of the view that a legislative body decision to apply term limits to the appointment of the head of the ethics office would reinforce the independence of the function. The implementation of the following recommendation is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 6

The legislative bodies should direct their respective executive heads to apply term limits to the appointment of the head of the ethics office, which should be a non-renewable appointment of seven years, or no more than two consecutive appointments of four or five years, with no possibility of re-employment by the same organization.

B. Reporting arrangements

50. Under existing arrangements, all heads of ethics offices report directly to their respective executive heads, not through an intermediate management level (annex IV). Direct reporting to the executive head is a necessary but not sufficient condition for the independence of the ethics function. The head of the ethics office must also have both formal and informal access to the legislative bodies, clearly stated in administrative instruments, to ensure that the independence of the function is not circumscribed by the executive head. Formal access would be through the annual report of the ethics office, or a summary thereof, which must be submitted to the legislative body without any changes therein by the executive head, whose comments, if any, should be submitted separately. The head of the ethics office must also have the right to approach the legislative body informally when circumstances so dictate.

51. As can be seen in annex IV, the organizations are very far from the required standards for reporting. It is only in UNDP that the legislative body has decided that the ethics office should submit an annual report directly. In the United Nations, an annual report on the activities of the ethics office is submitted to the General Assembly by the Secretary-General, while in UNFPA, UNICEF and WFP, the executive head provides a summary report. In the specialized agencies, there were no arrangements in place for reporting on the ethics function to the legislative bodies at the time this report was prepared. And in no organization did the head of the ethics office have informal access to the legislative body.

52. The implementation of the following recommendation is expected to strengthen the independence of the ethics function and hence enhance its effectiveness.

Recommendation 7

The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office submits an annual report, or a summary thereof, unchanged by the executive head, directly to the legislative body, together with any comments of the executive head thereon.

Recommendation 8

The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office has informal access to the legislative bodies which is enshrined in writing.

VI. ETHICS OFFICE RESPONSIBILITIES

A. Standards, training and guidance

53. Ethics office terms of reference include responsibilities for standard setting and policy support, training, education and outreach, and the provision of advice and guidance to staff on request. JIU suggested standards for these responsibilities are set out in box 4 below.

Box 4

Ethics office responsibilities: standards, training and guidance

JIU suggested standards:

(a) Ethics office takes the lead role in standard setting and policy support, including but not limited to gifts, honours and decorations, conflict of interest, whistleblower protection policy and financial disclosure policy.
(b) Ethics office takes the lead role in developing mandatory training programmes (initial and refresher) and workshops for all staff of the organization.
(c) Ethics office develops a website on the ethics function in the organization, which is comprehensive and regularly updated.
(d) Ethics office responds to requests for advice and guidance within specified time frames.
(e) Ethics office maintains records of advice and guidance given.
(f) Ethics office coordinates with other secretariat entities concerned to ensure consistency of advice and guidance provided to staff.

Standard setting and policy support

54. The annual reports of the ethics offices of the United Nations, UNDP, and UNHCR detail a range of activities in the area of standard setting and policy support (annex V). The ethics offices of the other funds and programmes have reported more limited activity, mainly related to consultations on the draft system-wide code of ethics, a reflection perhaps of the competing demands on their more limited resources.

55. In the absence of ethics offices in many of the specialized agencies, other entities may be involved in these activities, such as the human resources management office for the code of ethics, or the legal office for the financial disclosure policy. The Inspectors are of the view that a robust ethics policy framework is unlikely to emerge from such a fragmented approach.

56. The Inspectors emphasize the importance of harmonizing ethics standards across United Nations system organizations and consider that the United Nations Ethics Committee is an important forum in this regard. The draft system-wide code of ethics has been developed under the auspices of the Committee in a wide-ranging consultative process that provides a model for future initiatives. It would however benefit the work of the Committee if all United Nations system organizations participated as members.

57. The implementation of the following recommendation is expected to enhance coordination in standard setting and policy development for the ethics function in United Nations system organizations.

Recommendation 9

The executive heads of United Nations system organizations who have not already done so should expedite the process of seeking membership for their respective organizations in the United Nations Ethics Committee.

Training, education and outreach

58. The ethics offices of the United Nations and the funds and programmes have all initiated training, education and outreach activities to disseminate the ethics message to their staffs at large (annex V). These are critical activities as they have the potential to reach all staff members of the organizations through electronic dissemination of ethics policies, procedures and guidelines and interactive on-line training. The Inspectors were informed that case-study based training in face-to-face workshops was a particularly valuable learning experience, but this required more resources and more staff time.

59. Among the agencies, only ILO, WMO, UNIDO and IAEA reported any ethics training or outreach activities (annex VI). ILO uniquely had adopted a "training of trainers" approach, training selected staff volunteers to deliver ethics workshops. Although this might be cost-effective, there were questions about the sustainability of the programme.

60. The United Nations, UNDP, UNFPA, UNHCR and UNESCO are the only organizations that currently have mandatory ethics training for all staff. In several organizations, there is an ethics component in the mandatory induction programme for new staff. The Inspectors strongly believe that ethics training should be mandatory for all staff and that there should be mandatory refresher courses on a regular basis. The executive heads should take the lead in this regard.

61. The implementation of the following recommendation is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 10

The executive heads should ensure that mandatory ethics training is provided to all staff of their respective organizations, and should take the lead by participating in this training, including mandatory refresher courses that should take place every three years.

62. The Inspectors are of the view that as part of their outreach activities, ethics offices should undertake biennial staff surveys on ethics and integrity awareness in their organizations. This would enable them to benchmark progress on a regular basis, and fine-tune the ethics programme to better achieve objectives. Publicizing the results on the organizations' intranets would enhance transparency and should encourage staff buy-in. It may be possible for biennial staff surveys to be conducted on a system-wide basis and this should be explored in the forum of the United Nations Ethics Committee.

63. The implementation of the following recommendation is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 11

The executive heads should undertake biennial staff surveys on integrity awareness and publicize the results on the intranets of their respective organizations.

Advice and guidance

64. Providing advice and guidance to staff on request is part of the day-to-day work of ethics office staff (annex V). Such requests must be dealt with promptly and efficiently so that staff gain confidence in the services of the office. While the ethics offices acknowledged the need for prompt response, most did not have formal benchmarks in place. The Inspectors believe that ethics office staff should get back with answers within 48 hours but no more than five working days. They should also maintain a confidential record of queries and responses, as well as an intranet page with such data in generic form and other information on ethics-related issues of importance to the organization. Most ethics offices have work to do in this regard.

65. The Inspectors were informed that staff might approach more than one organizational entity when seeking advice and guidance. To ensure consistency in the advice given, there must be regular consultations among those who may be called on to give ethics-related advice, including the ethics office, the human resources management office, the internal oversight office, the Ombudsperson, the legal office and the mediator. Inconsistent advice encourages "shopping around" and undermines the integrity of the entire process. The Inspectors see no compromise of independence in ensuring consistency in the advice given.

B. Whistleblower protection policy

66. JIU suggested standards for ethics office responsibilities under the policy for the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations – so-called whistleblower protection policy – are set out in box 5 below.

Box 5

Ethics office responsibilities under the whistleblower protection policy

JIU suggested standards:

(a) Ethics office receives complaints of alleged retaliation.
(b) Complaints are received and reviewed by the ethics office under conditions of strict confidentiality.
(c) Modalities for receiving complaints of alleged retaliation by the ethics office include a hotline and dedicated e-mail address.
(d) Ethics office reviews complaints expeditiously.
(e) Ethics office conducts a preliminary review of alleged retaliation and, if a prima facie case is found, requests a formal investigation.
(f) Ethics office informs the complainant in writing of the outcome of the preliminary review and the investigation.
(g) In cases where retaliation is found, ethics office informs the executive head.
(h) In cases where the complaint of alleged retaliation is found to be frivolous or intentionally false, ethics office informs the executive head.

67. In the United Nations and the separately administered funds and programmes, the ethics office has the responsibility for administering the whistleblower protection policy (annex VI). For the most part, the modalities for receiving complaints of alleged retaliation in these organizations, and ethics office handling of complaints, conform to JIU suggested standards, although there were sometimes delays in completing the preliminary review.

68. At the specialized agencies and IAEA, whistleblower protection policies are largely absent, or only just being developed. At WHO, no single entity has responsibility for administering that policy, as claims of retaliation are handled by the Internal Oversight Services or informally by the Ombudsman. This is of concern.

69. While there are close similarities in the whistleblower protection policies that do exist, there are also some differences, including differences in coverage – for example, WFP covers interns but UNDP does not. The Inspectors believe that in the interests of equity these policies should be harmonized. In this regard, they note that review and harmonization of policies on protection against retaliation were among the core priorities for the work of the United Nations Ethics Committee in 2009. As many of the specialized agencies are currently developing their own policies, it is important that this work proceeds in full consultation with all United Nations system organizations.

70. The Inspectors were made aware of a major lacuna in whistleblower protection polices that needs to be urgently addressed. In cases where the ethics office finds there is a credible case of retaliation or threat of retaliation, it refers the matter to the internal oversight office for investigation. However, as the internal oversight office has operational independence, it is not obliged to undertake the investigation. One such case of refusal to investigate has occurred recently in the United Nations. When such cases arise, they should be referred by either the executive head or the head of ethics office to the JIU, which has the mandate to conduct investigations in its participating organizations.

71. The implementation of the following recommendation is expected to enhance the credibility and effectiveness of whistleblower protection policy.

Recommendation 12

In cases where a prima facie case of retaliation or threat of retaliation has been found by the organization's ethics office and the internal oversight office declines to undertake the investigation, the executive head, or the head of the ethics office, should refer the matter to the Joint Inspection Unit for investigation.

C. Financial disclosure policy

72. The JIU oversight lacunae report of 2006 recommended that annual confidential financial disclosure statements should be obligatory for all elected officials, all staff at the D-1 level and above, all staff members whose main duties are the procurement of goods and services or the investment of financial assets, and all professional level oversight staff, and that these financial disclosure statements should be reviewed by the ethics officer.[13] The Inspectors reiterate the importance of this recommendation and the need for its full

[13] JIU/REP/2006/2, para. 50 and recommendation 16.

implementation. The Inspectors consider that ethics office staff should also file financial disclosure statements, but with the executive head.

Box 6

Ethics office responsibilities under the financial disclosure policy

JIU suggested standards:

(a) Ethics office administers the annual financial disclosure programme for all staff concerned other than ethics office staff.
(b) Ethics office reviews the annual financial disclosure statements and follows up, as required.
(c) Ethics office undertakes a verification process of a random sample of financial disclosure statements to assess accuracy.
(d) Ethics office staff file their financial disclosure statements with the executive head.
(e) Financial disclosure statements of ethics office staff to be reviewed and verified by the legal office.

73. JIU suggested standards for ethics office responsibilities under the financial disclosure policy are set out in box 6 above. In the United Nations and the separately administered funds and programmes, the ethics office administers the financial disclosure programme and, in most cases, ethics office staff file their financial disclosure statements with the executive head or under an equivalent arrangement (annex VII). As for review and verification, this is being carried out by the ethics offices in UNDP and UNFPA, but by external firms for the United Nations, UNHCR and WFP.

74. In the absence of ethics offices in most of the agencies, other entities administer such financial disclosure programmes as exist. The Inspectors found that in most cases these amounted to no more than declarations or registers of interest by the staff concerned and that there was little or no review or verification of the information provided. At ILO and UPU, the disclosure statements of the dual-function ethics/legal advisor need to be reviewed and verified by a third party such as the head of human resources. While ICAO does not have an ethics function, there is a financial disclosure requirement but no systematic internal or external review of the contents.

75. The Inspectors learned that some agencies saw their arrangements as only temporary; that they would work towards a more developed and complete disclosure form as time and resources permitted. The Inspectors saw no evidence of any planned changes. Existing arrangements fall well short of the type of financial disclosure policy envisaged by JIU in its 2006 report and need to be enhanced as a matter of urgency.

76. The implementation of the following recommendation is expected to enhance the effectiveness of financial disclosure policies and practices in United Nations system organizations.

Recommendation 13

The executive heads of those organizations that have not already done so should introduce a comprehensive financial disclosure policy as a matter of urgency, including annual review and random verification by the respective ethics offices of the financial disclosure statements of all officials concerned.

VII. COMMITMENT TO THE ETHICS FUNCTION

A. Commitment of executive heads

77. Recent scandals involving some top-level officials, including some executive heads, have badly damaged the reputation of the United Nations System as a whole. It is of the utmost importance therefore that these individuals apply – and are seen to apply – rigorous ethical standards in their professional and personal lives. The ethical health of the organizations will be strongly influenced by the behaviour of those at the top. Executive heads should recognize their own obligations in this regard and take immediate steps to demonstrate a strong personal commitment to the ethics function. At the very least, they should meet the obligations set out in box 7 below.

Box 7

Obligations of executive heads under the ethics function

JIU suggested standards:

(a) Right of the head of ethics function to participate in all senior management meetings is enshrined in writing by the executive head.
(b) Executive head holds an annual "town hall" meeting with the staff, including a specific agenda item on ethics.
(c) Executive head files a financial disclosure statement with the ethics office.
(d) Ethics office review and verification of the executive head's financial disclosure statement.
(e) Voluntary public disclosure of executive head's financial disclosure statement.

Senior management group

78. Executive heads can send a strong signal of their high regard for the ethics function and its importance in the hierarchy of the organization by making the head of the ethics office a member of the senior management group – providing "a seat at the table". The head of the ethics office should have the right to participate fully in all meetings of the senior management group, and this should be enshrined in writing. Doing so helps ensure management does not mistakenly adopt policies that may impact negatively on the integrity and credibility of the organization. At all times, the operational independence of the head of the ethics office will be maintained. The Inspectors were informed that the head of the United Nations Ethics Office does attend meetings of the senior management group on a regular basis, but it appears that this practice has not been formalized. Apart from UNHCR and ITU, no other head of ethics participates in meetings at this level on a regular basis (annex VIII).

79. The implementation of the following recommendations is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 14

Executive heads should ensure that the head of the ethics office in their respective organizations is a member of the senior management group and participates in all of its meetings, and should promulgate an administrative instrument to that effect.

Outreach

80. A powerful and cost-effective way for executive heads to get the ethics message across to the staffs of the organizations, while at the same time demonstrating personal commitment to the function, is to hold annual "town hall" meetings with a specific agenda item for ethics. As is shown in annex VIII, some executive heads have included ethics along with other issues in meetings held to address the staff at large, but this needs to be done more systematically.

81. The implementation of the following recommendations is expected to enhance the effectiveness of the ethics function in United Nations system organizations.

Recommendation 15

The executive heads should hold an annual "town hall" meeting with the staff including a specific agenda item on ethics.

Financial disclosure

82. It is of paramount importance that executive heads take the lead and set an example in the area of financial disclosure. Not only should they ensure that the organization has a robust financial disclosure programme, in line with recommendation 13 above, but they should be scrupulous in meeting the requirements of the programme in filing their own personal disclosure statements. No distinction should be made in this regard between executive heads and other staff members who are required to file. All financial disclosure statements should be filed with the ethics office, which should also undertake review and verification requirements. The Inspectors believe there is merit in executive heads also making public their financial disclosure statement, at least in summary form, but this should be on a voluntary basis.

83. The issue of financial disclosure statements for executive heads has also been addressed in a recommendation contained in a recent JIU report on the selection and conditions of service of executive heads in United Nations system organizations.[14]

84. The extent to which executive heads are meeting the JIU suggested standards for their own financial disclosure are indicated in annex VIII, with the United Nations and the funds and programmes close to meeting the standards and most of the specialized agencies far from the mark. The implementation of the following recommendation is expected to enhance transparency in United Nations system organizations.

Recommendation 16

The legislative bodies should direct their respective executive heads to file a financial disclosure statement, which should be reviewed in the same manner as for all other staff members who are required to file such statements.

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[14] JIU/REP/2009/8, recommendation 11.

Allegations against the executive head

85. Recent high-profile cases that have been widely publicized have shown that executive heads can and do act with impunity in the absence of effective internal mechanisms to investigate allegations of wrongdoing against them. While the JIU has the mandate to receive and investigate allegations against executive heads, it is more likely that the alleged wrongdoing will be reported to an internal entity in the first instance, such as the ethics office or internal oversight service. As these entities report directly to the executive heads, and have only limited or no access to the legislative bodies, their independence to carry out an investigation or a review of the alleged wrongdoing, be it non-compliance with financial disclosure, fraud, etc., is seriously circumscribed.[15]

86. The Inspectors discussed this issue extensively in the meetings they held for this report and it was widely acknowledged that this internal oversight lacuna is a major concern for the organizations that needs to be urgently addressed. In particular, the internal investigating or reviewing entity must be able to report the outcome of the investigation or review directly to the organization's legislative body. The implementation of the following recommendation is expected to enhance oversight in United Nations system organizations.

Recommendation 17

The legislative bodies should direct their respective executive heads to put forward proposals for an internal mechanism to be established that would set out the modalities for the ethics office and/or the internal oversight service to investigate or undertake reviews of allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the respective legislative body.

B. Dual responsibility

87. **The Inspectors believe it is a dual responsibility of Member States and executive heads to address the issues raised in this report. It is important that Member States exercise their oversight function, insisting as appropriate that the standards and other guidance suggested in this report, or as they may wish to modify them, be adhered to rigorously. Member States should ensure adequate resources for the ethics function; at the same time, executive heads should be held accountable for setting the "tone at the top" and ensuring that the ethics function operates efficiently and effectively.**

[15] See also JIU/REP/2009/8, recommendations 9 and 10.

ANNEXES

Annex I

Establishment of the ethics function/office

Organization	Establishment of ethics function/office	Legislative body decision	Terms of reference/main responsibilities
United Nations	1 January 2006	Resolution 60/1 Resolution 60/246 Resolution 60/248 Resolution 60/254	(a) Administer financial disclosure programme; (b) Undertake responsibilities assigned under whistleblower protection policy; (c) Provide confidential advice and guidance to staff on ethical issues, including administering an ethics helpline; (d) Develop standards, training and education on ethics issues, in coordination with OHRM and other offices, including ensuring annual ethics training for all staff; (e) Such other functions as the Secretary-General (SG) considers appropriate.
UNDP	1 December 2007	EB decision 2008/37 EB decision 2008/1	(a) Develop standards, training and education on ethics issues; (b) Provide guidance to management to ensure rules, policies, procedures and practices reinforce/promote standards of integrity called for under the United Nations Charter; (c) Provide confidential advice and guidance to staff on ethical issues; (d) Focal point for raising staff awareness on ethical standards and expected behaviour; (e) Undertake responsibilities assigned under whistleblower protection policy; (f) Administer financial disclosure policy; (g) Provide to the Administrator an annual report on its activities.
UNFPA	January 2008	EB decision 2008/37 EB decision 2008/6	(a) Formulate, review and disseminate policies, and provide guidance related to ethical issues; (b) Provide guidance to management to ensure policies, procedures and practices reinforce/promote ethical standards called for under the United Nations Charter; (c) Raise staff awareness within UNFPA on expected ethical standards and behaviour; (d) Provide staff with confidential advice and guidance on ethical behaviour and standards; (e) Undertake responsibilities assigned under whistleblower protection policy; (f) Administer financial disclosure programme; (g) Advocate and promote ethics within UNFPA and coordinate with other entities, including the United Nations Secretariat Ethics Office and inter-agency fora.
UNICEF	December 2007	EB decision 2008/2	(a) Formulate, review and disseminate ethics-related policies, provide guidance on all ethical issues; (b) Undertake responsibilities assigned under whistleblower protection policy;

Organization	Establishment of ethics function/office	Legislative body decision	Terms of reference/main responsibilities
		EB decision 2009/8	(c) Raise awareness on ethical standards/expected behaviour of staff through learning/communication; (d) Manage financial disclosure programme; (e) Provide confidential advice and guidance to staff on ethical behaviour and standards; (f) Advocate the promotion of ethics within UNICEF.
UNHCR	June 2008	Executive Committee decision III.C (A/AC.96/1063)	(a) Undertake responsibilities assigned under whistleblower protection policy; (b) Develop, disseminate and promote ethics policies in accordance with common standards of conduct for all United Nations staff, including advocacy of ethical behaviour within UNHCR and participation in inter-agency fora; (c) Provide guidance to management and staff relating to ethical standards; (d) Raise awareness of staff of ethical standards/expected behaviour; (e) Provide confidential advice to individuals regarding ethical behaviour, issues and standards; (f) Administer financial disclosure programme; (g) Address such other functions the High Commissioner considers appropriate.
WFP	1 January 2008	EB decision 2007/EB.2/4.	(a) Develop and disseminate policies, standard setting, training and guidance on all ethical issues in accordance with ICSC Standards of Conduct or other codes of ethics; (b) Provide advice and guidance to management to ensure policies, procedures and practices reinforce and promote standards of integrity called for under the United Nations Charter; (c) Raise staff awareness on ethical standards and expected behaviour; (d) Provide confidential advice to staff regarding ethical behaviour and standards; (e) Undertake responsibilities assigned under whistleblower protection policy; (f) Develop and administer the financial and conflict of interest disclosure programme; (g) Responsibilities as assigned in SG's bulletin on ethics officer of funds and programmes.
ILO	No separate ethics office; dual function with Legal Advisor, April 2006	dec-GB.298/8/3 dec-GB.304/8/3	(a) Provide guidance to human resources division (HRD) to ensure ILO policies, procedures and practices reinforce and promote ethical standards called for under Staff Regulations and ICSC standards of conduct; ensure ethical standards pertaining to ILO officials are clearly understood; (b) On request, counsel managers and staff on ethics issues, including outside activities; (c) Assist, in collaboration with HRD, in designing and promoting programmes to inform and educate staff with a view to increasing awareness on ethical issues; (d) Undertake responsibilities assigned under whistleblower protection policy.
FAO	Mid-December 2009	Resolution 1/2008 Resolution 3/2009	(a) Administer and monitor declaration of interest and financial disclosure programme; (b) Lead and coordinate development of the ethics programme; (c) Provide confidential advice and guidance to staff on ethical issues;

Organization	Establishment of ethics function/office	Legislative body decision	Terms of reference/main responsibilities
			(d) Establish/administer ethics helpline; (e) Develop standards, training and education materials on ethics/integrity issues with HR and other offices, and coordinate annual ethics training for all staff; (f) Participate in relevant inter-agency United Nations fora; (g) Undertake other functions the Director-General considers appropriate.
UNESCO	July 2009	Resolutions 34 C/2.2 and 34 C/66.3 Resolution 34 C/5 7 EB decision 5.1	(a) Advise staff on ethical standards and issues (ethics helpline); (b) Raise staff awareness of UNESCO Standards of Conduct; (c) Develop/implement comprehensive mechanism to deal efficiently/transparently with complaints; (d) Develop and deliver ethics training and briefings; (e) Establish a voluntary disclosure channel, whistleblower protection policy and financial disclosure arrangements for senior staff and staff in sensitive functions.
ICAO	No ethics function or office		
WHO	Ethics functions fragmented throughout the Organization		
UPU	No separate ethics office; dual function with Legal Advisor, November 2009	CA C 3 2009.1-Doc 17 need decision	(a) Develop standards, training and awareness campaigns on ethics, with HR and other offices; (b) Direct management so rules, policies, practices and procedures reinforce and promote integrity prescribed under United Nations Charter; (c) Provide staff with confidential advice and guidance on ethical issues; (d) With supervisory and HR services, act as reference body to make staff aware of ethical standards and conduct expected of them, and of policies, strategies and programmes established for HRD; (e) Administer the financial disclosure programme; (f) Submit annual report on its activities to the Director General.
ITU	December 2009	Resolution 1308 Approved by Council (C09/121, para. 3.21)	(a) Guidance to HR to ensure policies, procedures and practices reinforce and promote ethical standards called for under ICSC Standards of Conduct and Staff Rules and Regulations; (b) Provide confidential advice and guidance to staff on ethical issues; (c) Administer financial disclosure programme; (d) Undertake responsibilities assigned under whistleblower protection policy; (e) Develop ethics standards, training and education with HR and other offices, and ensure that ethical standards pertaining to ITU officials are clearly understood.

Organization	Establishment of ethics function/office	Legislative body decision	Terms of reference/main responsibilities
WMO	Secretary-General designated Director, Internal Oversight Office (D/IOO), as Ethics Officer *ad interim* 19 January 2009	No	(a) Provide guidance to management to ensure rules, policies, procedures and practices reinforce and promote standards of integrity under the WMO Code of Ethics and ICSC Standards of Conduct; (b) Provide confidential advice and guidance to staff on ethical issues; (c) Focal point for raising staff awareness on ethical standards and expected behaviour; (d) Conduct confidential internal investigations into allegations of breach of ethics submitted through the direct communication line; (e) Undertake responsibilities assigned as Ethics Officer a.i. in accordance with Code of Ethics for the protection of staff against retaliation; (f) Contribute to development of ethics standards, training and education material, with other units; (g) Administer financial disclosure programme; (h) Report on activities related to the ethics function; (i) Such other functions as the Secretary-General considers appropriate
IMO	No ethics function or office		
WIPO	No ethics function or office		
UNIDO	Director General assigned ethics function to Focal Point in DG's office. 1 March 2010	No	(a) Implement and administer ethics-related policies, including financial disclosure and whistleblower protection; (b) Provide advice and guidance to management and personnel on ethics-related issues; (c) Communicate ethical standards/conduct and; with HRMB, conduct training programmes for all personnel; (d) Report periodically to the DG on systemic and other findings; (e) Monitor global trends and best practices in ethics and propose new initiatives or changes; (f) Represent UNIDO internally and externally on ethics-related matters.
UNWTO	No ethics office or function		
IAEA	No ethics office; Director General assigned ethics issues to HR staff in November 2008		

Annex II

Budget of ethics-related activities

(Thousands of United States dollars)

	STAFF COSTS *		TRAVEL		TRAINING		IT		OTHER		TOTAL	
ORGANIZATION	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011
UN	4,900.8	3,223.8[a]	118.1	96.4[a]	-[b]	-	51.6	19.3	9.3	9.6	5,079.8	3,349.1[a]
UNDP	1,068.2[c]	1,640.7[c]	55.7	60.0	5.5	6.0	101.5	80.0	52.8	40.0	1,283.7	1,826.7
UNFPA	566.1	708.4	41.3	60.0	75.0[d]						682.4	768.4
UNICEF[e]	854.5	1,123.0	9.0	56.0	67.7	340.0		60.0			931.2	1,579.0
UNHCR	383.8	746.6							53.0[f]	103.9[f]	436.8	850.5
WFP	804.7	804.7							190.0	290.0	994.7	1,094.7
ILO	250.8	291.5	25.0		43.0	60.0			5.0	20.0	323.8	371.5
FAO	10.0	667.3		-					3.0[g]	205.2[h]	13.0	872.6
UNESCO		572.3		20.0		160.0				127.0[i]	0.0	879.3
ICAO[j]												
WHO[k]	688.9	732.3									688.9	732.3
UPU	88.0	294.0				40.0		60.0			88.0	394.0
ITU		265.0				0.0		0.0			0.0	265.0
WMOl	98.8				14.1						112.9	0.0
IMO[m]												
WIPO[n]												
UNIDO[o]												
UNWTO[p]												
IAEA[q]	102.9	62.4									102.9	62.4
TOTAL (2010-11)												**13,046.0**

Key

* Includes staff, consultants, and contractual services.
[a] Excludes funding from the Peacekeeping Support Account.
[b] Training consultant funded under staff costs which also includes consultant travel.
[c] 1 P-2 funded by Spain.
[d] Includes mandatory online course on ethics, integrity and anti-fraud. Excludes other ethics training elsewhere in budget.
[e] Includes all costs related to ethics, e.g. country offices, etc.
[f] Total will be broken down into travel, training, IT and other depending on annual objectives and needs.
[g] 2009 General Operating Expenditures.
[h] Non-staff resources planned for 2010-2011.
[i] Office furniture and equipment.
[j] ICAO does not have an ethics programme. D-1 deputy director of Legal Bureau administered financial disclosure policy which was less than 5% of workload 2008-09.
[k] WHO does not have an ethics programme. Ethics-related activities added to duties of a number of staff throughout the organization, e.g. legal, human resources and internal oversight services.
[l] WMO indicates there is a "reasonable expectation" that it will commit CHF 100,000 for 2010-11.
[m] IMO does not have an ethics programme.
[n] WIPO does not have an ethics programme.
[o] Ethics function for UNIDO established on 1 March 2010. "Budget process will ensue within existing funds."
[p] UNWTO does not have an ethics programme.
[q] IAEA does not have an ethics programme. Ethics-related activities have been added to the duties of three human resources staff members.

Annex III

Heads of ethics offices

Organization	Category/ grade	Dedicated full-time post or dual-function/part-time or shared post	Requirement for professional background in ethics	Recruitment and selection process
United Nations	D-2	Full-time	Yes, significant focus on public sector or administrative ethics or corporate ethics, as well as work experience in public administration involving public sector/business ethics.	Competitive recruitment and selection process: external/internal vacancy notice.
UNDP	L-6	Full-time	Yes, 15 years experience in corporate or business ethics and related fields – design of ethical standards, ethics/compliance programmes, code of conduct, accountability/compliance frameworks, and financial disclosure policies.	Competitive recruitment and selection process: external/internal vacancy notice.
UNFPA	D-1	Full-time	Yes, legal and ethics background required.	Competitive recruitment and selection process: external/internal vacancy notice.
UNICEF	D-1	Full-time	Yes, experience in corporate or business ethics, preferably in the international arena	Competitive recruitment and selection process: external/internal vacancy notice.
UNHCR	D-1	Full-time	Yes, ten years experience in corporate or business ethics and related fields – design of ethical standards, ethics/compliance programmes, code of conduct, accountability/compliance frameworks, and financial disclosure policies.	Competitive recruitment and selection process: external/internal vacancy notice.
WFP	D-1	Full-time	No	No competitive recruitment and selection process.
ILO	D-2	Dual-function with Legal Advisor	No	No competitive recruitment and selection process.
FAO	P-5	Full-time	Yes, ten years experience in public and/or private institutions on ethics issues, system design in ethical standards, ethics/compliance programmes, accountability/compliance frameworks, financial disclosure policies.	Competitive recruitment and selection process: external/internal vacancy notice.
UNESCO	P-5	Full-time	Yes, 10 to 15 years experience in corporate or business ethics and related fields – design of ethical	Competitive recruitment and selection process: external/internal vacancy notice.

Organization	Category/ grade	Dedicated full-time post or dual-function/part-time or shared post	Requirement for professional background in ethics	Recruitment and selection process
			standards, ethics/compliance programmes, code of conduct, accountability/compliance frameworks, and financial disclosure policies.	
ICAO				
WHO				
UPU	D-1	Dual-function with Legal Advisor	No	No competitive recruitment and selection process.
ITU	P-5	Full-time	No	No competitive recruitment and selection process.
WMO	D-1	Dual-function with Director, Internal Oversight Office (a.i.)	No	No competitive recruitment and selection process.
IMO				
WIPO				
UNIDO	L-6	Part-time	No	No competitive recruitment and selection process.
UNWTO				
IAEA				

Annex IV

Independence of the ethics function

Organization	Terms of appointment of head of ethics office	Reporting to executive head	Reporting to legislative bodies	Informal access to legislative bodies
United Nations	Appointment is not time-limited.	Reports directly to Secretary-General (SG). Annual report to SG cannot be changed by SG.	SG reports annually to General Assembly on the activities of the Ethics Office.	No
UNDP	Policy: one four-year contract, non-renewable; ineligible for subsequent employment in UNDP. Practice: one-year contract renewable up to four years.	Reports directly to Administrator. Annual report to Administrator cleared by United Nations Ethics Committee (UNEC) which makes recommendations as appropriate. Administrator cannot change annual report.	Ethics Office reports annually to Executive Board. Recommendations of UNEC sent to the Administrator.	No
UNFPA	Policy: one five-year contract, non-renewable; ineligible for subsequent employment in UNFPA. Practice: subject to current recruitment rules.	Reports directly to Executive Director (ED). Annual report to ED cleared by UNEC which makes recommendations as appropriate. ED cannot make changes to annual report.	ED annual report to Executive Board on oversight activities includes paragraph on ethics and recommendations made by UNEC.	No
UNICEF	Policy: one five-year contract, non-renewable; ineligible for subsequent employment in UNICEF. Practice: two-year contract renewable up to five years.	Reports directly to the Executive Director. Annual report to ED cleared by UNEC which makes recommendations as appropriate. ED cannot make changes to annual report.	ED annual report to Executive Board includes key elements of Ethics Office report and any recommendations made by UNEC.	No
UNHCR	Appointment is not time-limited.	Reports directly to High Commissioner (HC). Annual report to HC cleared by UNEC which makes recommendations as appropriate. HC cannot make changes to annual report.	Ethics Office provides courtesy copy of annual report to the chair of Executive Committee and this report is on website. Ethics Office reports to Executive Committee/ Standing Committee on periodic/ad hoc basis.	No
WFP	Appointment is not time-limited.	Reports directly to Executive Director. Annual report to ED cleared by UNEC which makes recommendations as appropriate. ED can make changes to annual report.	ED forwards summary of the report to Executive Board and includes recommendations of UNEC.	No

Organization	Terms of appointment of head of ethics office	Reporting to executive head	Reporting to legislative bodies	Informal access to legislative bodies
ILO	No separate head of ethics office. Appointment is not time-limited.	Reports directly to Director-General in capacity as Ethics Officer. Presents a periodic report to DG.	No reporting by DG to Governing Body on the activities of the Ethics Officer.	No
FAO	Appointment is not time-limited.	Reports directly to Director-General in capacity as Ethics Officer.[a]	No information	No
UNESCO	Policy: appointment of limited duration, with maximum duration of four years. Practice: one year initially with a maximum tenure of four years.	Reports directly to Director-General.[a]	No such policy	No
ICAO				
WHO				
UPU	No separate head of ethics office. Appointment is not time-limited.	Reports directly to Director General of the International Bureau in capacity as Ethics Officer.[a]	No information	No
ITU	Appointment is not time-limited.	Ethics Officer reports directly to Secretary General.[a]	Through the SG Office, EO updates Council working groups, Council and Plenipotentiary Conference about ethics function.	No
WMO	No separate head of ethics office. Appointment is not time-limited.	Reports to Secretary-General in capacity as Ethics Officer a.i. Reports on discharge of the ethics function through annual accountability report to SG which cannot be changed by SG.	EO a.i. provides periodic information about the ethics function in progress reports to the WMO Audit Committee, and through the SG to Executive Council/Congress.	No
IMO				
WIPO				
UNIDO	Appointment is not time limited	EO reports directly to the DG	No	No
UNWTO				
IAEA				

Notes

a Ethics function/office established late 2009; no annual reports yet submitted.

Annex V

Ethics office responsibilities: standards, training and guidance

Organization	Standard setting and policy support	Training, education and outreach	Advice and guidance
United Nations	Key role in reviewing whistle-blower protection policies; in developing standards and procedures for procurement, and in reviewing cases involving vendors under investigation; in revising policy on financial disclosure and declaration of interest statements. Prepared draft administrative instruction addressing disclosure, storage, disposal of gifts. Relevant substantive input to the accountability framework. Member of Task Force on Investigations; support to Management Performance Board. Substantive leadership for system-wide Code of Ethics; support to ICSC on Standards of Conduct; leadership and substantive support to United Nations Ethics Committee (UNEC)	Developed mandatory online training programmes, workshops, and ethics-related programme modules for new staff, JPOs, central review bodies, human resources management, supervisory skills and GS staff development. Communicated ethics mandate through staff/management briefings, staff orientation, training in New York and field and town hall meetings. Devised ethics module for field-based central review bodies. Briefed OLA, DPKO senior leadership programme, judges of new administration of justice system, etc. Participated in professional associations and attended specialized conferences. Disseminated information on ethics policies and the work of the Ethics Office (EO) through Intranet website and distribution of educational and outreach materials. Undertook in June 2009 awareness and satisfaction survey across global Secretariat to gauge staff awareness of the Organization's ethics infrastructure and functions of EO.	In 2008/09, EO received 315 requests for advice on ethics-related concerns, compared with 344 in 2007/08 and 162 in 2006/07. Breakdown by issue was: gifts and hospitality (45); employment-related (88); other conflicts of interest (70); outside activities (84); post-employment activities (4); personal investments and assets (24). Responded to inquiries from other United Nations entities on information sharing, best practices, policies, and ethics advice and guidance. Maintains confidential written records of requests and advice and guidance given.
UNDP	Consulted, clarified and provided information on standards of conduct, both within UNDP and with UNEC. Contributed to updating policies on workplace harassment, hiring practices, whistleblower protection policies. Upon request, clarified provisions of existing administrative instruments, as well as conflict-of-interest dimension of procurement	Reviewed OHR mandatory online ethics learning course before launch. Designed and launched face-to-face ethics workshop, with other offices. Piloted training of trainers sessions. Provided briefings to raise awareness of EO role and responsibilities, including to senior managers and in field. Set up ethics helpline and dedicated e-mail address. Website developed and launched on intranet.	In 2007-08, EO received 88 requests for advice on ethics-related concerns: gifts, hospitality and honours (4); outside activities (31); employment-related (36); conflicts of interest, including personal investments/assets (16); and post-employment restrictions (1). Responded to requests from other United Nations organizations, NGOs and governmental entities for information and lessons learned. Maintains database to track requests and advice

Organization	Standard setting and policy support	Training, education and outreach	Advice and guidance
	practices. Participated in UNEC preparation of system-wide Code of Ethics.		given.
UNFPA	Consultations with staff from field and headquarters on draft system-wide Code of Ethics.	Developed and launched mandatory online learning course. Sessions on ethical behaviour in the workplace included in leadership programme for middle-level managers and in induction workshop for new JPOs and National Officers. Individual briefings for first-time representatives and deputy representatives. Biennial global staff survey of 2008 aimed to ascertain awareness of EO and staff perceptions on ethics issues (respect at work, equal treatment, harassment, discrimination, observance of unethical behaviour in workplace). Ethics-related policies and procedures posted on internal website; staff notified by e-mail.	In 2009, EO responded in confidence to 102 requests for advice on ethics-related concerns: outside activities (29); receipt of gifts, awards and hospitality (15); other conflicts of interest (22); employment related (33); and post-employment (3).Responds to requests for advice and guidance within 72 hours and maintains written records of requests and advice given.
UNICEF	EO, as a member of UNEC, contributes to and benefits from the system-wide Code of Ethics and the harmonization of ethical standards and policies among members of UNEC. Contributed to policies on harassment, sexual harassment and abuse of authority. Contributing to policy discussions on conflicts of interest, gifts, and outside activities.	Developed training strategy, including online training, which will be mandatory once launched. Face-to-face training done for high-risk countries and several functional groups. Specific training in place for procurement specialists. Global staff survey in 2008 included ethics-related questions. All ethics policies (establishment of EO, whistleblower policy, financial disclosure policy, anti-fraud policy) distributed to all staff as are disciplinary measures taken. Ethics website launched.	In 2008, provided policy guidance on potential conflicts of interest to staff in the field and headquarters. Response times vary; within two days for financial disclosure; within 45 days for whistleblower protection. Maintains secured database to track requests and advice given.
UNHCR	Participated in UNEC preparation of system-wide Code of Ethics and in harmonization of ethical standards and policies among members of UNEC, as well as in standard and policy setting within UNHCR.	EO issued Facilitator's Manual that ensures all staff introduced to Code of Conduct, upon arrival and through mandatory annual refresher session for all staff. Biennial Global Staff Surveys and include Ethics Chapter with 10 dedicated ethics and integrity questions. Working with GLC to ensure that core values and principles are in all learning initiatives. Initiatives to raise awareness of EO (flash updates on	In 2008/09, EO received several hundred queries for confidential advice and support on ethics-related matters, such as interpretation of standards of conduct and their application in specific contexts. Some queries have come from staff and management of partner agencies. Benchmarks in place for response to queries on financial disclosure and whistleblower

Organization	Standard setting and policy support	Training, education and outreach	Advice and guidance
		intranet on role of EO, draft system-wide Code of Ethics, financial disclosure; town hall meetings; briefings in HQ and field, collaboration with Staff Council; information brochures). Enhanced dedicated website launched.	protection policies.
WFP	Participated in UNEC preparation of system-wide Code of Ethics.	Online training is offered and encouraged for all staff. Other training modalities are under review. Staff advised on regular basis about ethics policies and practices through memoranda issued by EO, and through frequent updates on the EO internal website.	In 2008, EO received 30 requests for advice on actual or potential conflicts of interest, including outside interests, preparations for financial disclosure programme in 2009, workplace fairness, access to policies and complaints of retaliation for reporting misconduct. 45 day benchmark for whistleblower protection policy. Usually email requests for advice answered in one day. Maintains confidential written records of requests and advice/guidance given.
ILO	EO prepared, in collaboration with other offices, guidelines to complete the financial disclosure form.	Training material prepared and workshops held to train "volunteer trainers". No mandatory ethics training, except for new staff on induction programme. Publications prepared on principles of conduct and on case studies; available on website. Dedicated EO public website developed.	In 2008, EO received 16 requests for advice compared with 14 in 2007. Most requests answered in 24-48 hours. Dedicated anonymous mailbox for ethics advice provides a record.
FAO			
UNESCO	EO leads/coordinates the development/implementation of Ethics Programme, including financial disclosure policy, conflict of interest, and protection against retaliation.	Mandatory interactive training for all staff members. Outreach material, printed and dedicated website.	September 2009 to present, there have been 38 requests for advice and guidance and/or complaints.
ICAO			
WHO			
UPU			

Organization	Standard setting and policy support	Training, education and outreach	Advice and guidance
ITU			
WMO	WMO Code of Ethics sets standards for ethical conduct and personal integrity.	Ethical decision-making training in 2006-2007 and 2009. Hotline in place.	Two to three cases, one more related to ethics than the others. Log of cases being maintained.
IMO			
WIPO			
UNIDO	Code of Ethical Conduct approved on 1 March 2010.	Training developed in cooperation with HRM and vendor.	Advice and guidance on all ethics-related queries.
UNWTO			
IAEA	No separate Ethics Office; IAEA ethics policy and IAEA ethics guide promulgated.	Ethics function assigned to HR. Ethics training sessions held for staff of finance, procurement, human resources, OIOS and legal functions. Developing online training which will be mandatory.	Advice and guidance is provided by three HR officers.

Annex VI

Ethics office responsibilities under the whistleblower protection policy

Organization	Ethics office administers whistleblower protection policy	Modalities for ethics office to receive complaints of alleged retaliation	Ethics office handling of complaints of alleged retaliation
United Nations	Yes	EO receives complaints of retaliation and keeps confidential record of all complaints received. All documentation available to support complaint should be sent to EO as soon as possible. Complaints received in person, by mail, e-mail or fax, or through EO helpline. Procedures in place to ensure confidentiality of complaints. Complaints stored securely; only EO has access.	EO conducts preliminary review to determine if complainant engaged in a protected activity. EO seeks to complete review within 45 days. If prima facie case found, EO refers case in writing to OIOS for investigation; complainant notified. If EO believes potential conflict of interest exists with OIOS review, EO may recommend to SG alternative investigating mechanism. OIOS will seek to complete investigation and submit report to EO within 120 days. If EO believes there may be a conflict of interest in OIOS conducting the investigation, EO may recommend to SG that complaint be referred to an alternative investigating mechanism. Pending completion of investigation, EO may recommend SG take measures to safeguard interests of complainant. Once EO receives OIOS report, it informs complainant of outcome and makes its recommendations to head of office concerned and USG for Management. In practice it is taking longer than 45 days to complete the preliminary review because of complexities.
UNDP	Yes	EO receives complaints of retaliation and keeps confidential record. Complainant has 60 calendar days after the last retaliatory act or alleged threat of retaliation to forward all documentation to EO. Complaint may be made in person, by telephone, mail, e-mail or fax.	EO sends acknowledgment of receipt of complaint. EO conducts preliminary review to determine if complainant engaged in a protected activity. Normally EO will complete review within 45 days. If prima facie case found, EO refers case to OAI for investigation; complainant notified. OAI will seek to complete investigation and submit report to EO within 120 days. If EO believes potential conflict of interest exists with OAI review of complaint, EO may refer complaint to Chair of UN Ethics Committee and inform Administrator. Pending completion of investigation, EO may recommend Administrator take measures to safeguard interests of complainant. If EO determines investigation established retaliation or threat of retaliation, EO makes recommendations to Administrator and refers case to LSO/BOM for action against staff member found to have engaged in retaliatory action.
UNFPA	Yes	EO receives formal complaint in person, by telephone, e-mail or other means and keeps confidential record. Complainant must file within 60 calendar days after alleged threat of	EO conducts preliminary review to determine if complainant engaged in a protected activity. EO seeks to complete review within 45 days. If prima facie case found, EO refers case in writing to DOS for investigation; complainant notified. DOS seeks to complete investigation and submit report to EO within 120 calendar days. Pending completion of investigation, EO may recommend measures to safeguard interests of

Organization	Ethics office administers whistleblower protection policy	Modalities for ethics office to receive complaints of alleged retaliation	Ethics office handling of complaints of alleged retaliation
		retaliation. EO may request written and signed complaint be submitted. All documentation available to support complaint should be sent to EO as soon as possible.	complainant. If EO believes potential conflict of interest exists with DOS review of complaint, EO may recommend to ED that complaint be referred to alternative investigating mechanism. EO informs complainant of outcome of investigation. EO makes recommendation to ED and/or concerned officials.
UNICEF	Yes	EO receives complaints and keeps confidential record of all complaints. All documentation available to support complaint should be sent to EO promptly and in any event no later than 60 calendar days after alleged act or threat of retaliation. EO. Receives complaints in person, or by telephone, mail, e-mail or fax.	EO acknowledges complaint promptly if complainant can be contacted. If possible EO completes initial review within 45 days of receiving complaint. If prima facie case found, EO refers matter to OIA for investigation and notifies complainant. OIA seeks to complete investigation and submit report to EO within 90 days. If EO believes potential conflict of interest exists with OIA review, EO may recommend to ED that complaint be referred to alternative investigating mechanism. Pending completion of investigation, EO may recommend ED take measures to safeguard interests of complainant. Once EO receives investigation report, complainant notified and EO makes recommendations to ED.
UNHCR	Yes	EO receives complaints and keeps a confidential record of all complaints. All documentation available to support complaint should be sent to EO promptly and in any event no later than 90 calendar days after the retaliatory act becomes known to complainant. Complaints received in person, or by telephone, mail, e-mail or fax. EO and Administration to protect confidentiality of individual's identity to maximum extent possible.	EO acknowledges complaint within five working days of receipt. Seeks to complete initial review within 45 calendar days. If prima facie case found, EO refers case to IGO for investigation; complainant notified. If EO believes potential conflict of interest exists for itself or with IGO, EO will refer complaint to Head of United Nations Ethics Office, and inform complainant. Pending completion of investigation, EO may recommend HC take measures to safeguard interests of complainant. If IGO investigation finds retaliation, IGO submits report to DHRM and informs EO who makes recommendations to HC. EO notifies complainant.
WFP	Yes	EO receives complaint and keeps confidential record of all complaints. Complainant must file as soon as possible and no later than one year after alleged act of retaliation, and must forward documentation to support complaint. Complaints received in person, or by mail, e-	EO acknowledges complaint within one week of receipt and completes initial review within 45 days. If prima facie case found, EO refers case to OSD; complainant notified. OSD will complete investigation and submit report to ED and EO within 120 days. If EO believes potential conflict of interest exists with OSD, EO will refer complaint to alternative investigative mechanism. Pending completion of investigation, EO may recommend ED take measures to safeguard interests of complainant. Once EO receives investigation report, complainant notified and EO makes recommendations to ED. EO and Administration to protect confidentiality of individual's identity to maximum

Organization	Ethics office administers whistleblower protection policy	Modalities for ethics office to receive complaints of alleged retaliation	Ethics office handling of complaints of alleged retaliation
		mail, fax or EO helpline.	extent.
ILO	Yes	EO receives complaints of retaliation and keeps a confidential record of all complaints received.	EO conducts preliminary review and refers matter to HRD, where appropriate, for consideration of possible disciplinary action.
FAO	No whistleblower protection policy.		
UNESCO	No whistleblower protection policy.		
ICAO	No whistleblower protection policy.		
WHO	No*		
UPU	No whistleblower protection policy.		
ITU	No whistleblower protection policy.		
WMO	No specific whistleblower protection policy. EO a.i. undertakes responsibilities assigned under Code of Ethics for protection of staff against retaliation.	Staff can bring matters of concern to EO a.i. in person or writing. EO a.i. maintains confidential records of reports received.	EO a.i. conducts confidential internal investigations into allegations of breaches of ethics submitted through the direct communication line.
IMO	No		
WIPO	No		
UNIDO	Yes	EO receives complaints of retaliation and keeps a confidential record of all complaints received. All documentation available to support complaints should be sent to EO as soon as possible. Complaint may be made in person, by registered mail, e-	EO conducts preliminary review to determine if complainant engaged in a protected activity. EO seeks to complete review within 45 working days. If prima facie case found, EO refers case in writing to IOS for investigation, and notifies complainant. IOS seeks to complete investigation and communicate preliminary findings to complainant and other concerned individuals within 85 calendar days, for their comments. Pending completion of investigation, EO may recommend measures to safeguard interests of complainant. If EO believes potential conflict of interest exists with IOS review of complaint, EO may

Organization	Ethics office administers whistleblower protection policy	Modalities for ethics office to receive complaints of alleged retaliation	Ethics office handling of complaints of alleged retaliation
		mail or fax.	recommend to DG that complaint be referred to alternative investigating mechanism. Date of submission to DG of final report, as well DG's decision on the report, communicated to complainant and EO.
UNWTO	No		
IAEA	No		

* See paragraph 68

Annex VII

Ethics office responsibilities under the financial disclosure policy

Organization	Ethics office administers financial disclosure programme	Filing of financial disclosure statements	Review and verification processes
United Nations	Yes	All statements lodged with EO, except statements of staff in EO, which are submitted to the Secretary-General.	External firm provides review of statements using analytical framework approved by EO. If potential conflict of interest identified, firm advises staff member concerned of the conflict and recommends appropriate action to manage the conflict.
UNDP	Yes	All statements filed with EO, except statements of staff in EO, and ASG and above, who disclose to the United Nations Ethics Office.	EO reviews for potential conflicts of interest and, where necessary, provides advice on managing such conflicts. Statements of staff of EO, and ASG and above, reviewed by same external firm as United Nations and subject to same procedures as United Nations staff.
UNFPA	Yes	All statements lodged with EO except ED, ASGs and EO staff who file with United Nations Ethics Office.	EO reviews for identification of organizational risk, if any, as consequence of actual or potential conflict of interest. EO provides advice on managing any conflicts of interest. Statements of ASGs and EO staff reviewed by same external firm as United Nations and subject to same procedures as United Nations staff.
UNICEF	Yes	Statements filed with EO except ED and Deputies (ASG and above) and EO staff, who file with the United Nations Ethics Office.	External firm provided review for 2007-2009 using guidelines developed by EO, complex cases reviewed by EO.
UNHCR	Yes	Statements filed to external firm.	Implemented under framework established by United Nations Ethics Office. Statements reviewed by same external firm as United Nations and subject to same procedures as United Nations staff.
WFP	Yes	All statements lodged with EO, except those from Senior Executive Staff and professional staff in EO, which are lodged with UNEO.	External firm provides review of confidential statements and provides technical advice if conflict of interest found. EO informs ED and staff member if conflict of interest exists. Staff member must eliminate conflict.
ILO	No; EO has minor involvement.	Forms submitted to the Office of the Treasurer and Financial Comptroller.	Disclosure form for the Register of Financial Interests submitted electronically, along with signed hard copy. Registers with positive declarations are reviewed and, as appropriate, followed up with staff member. Treasurer does random checks. No means to verify zero returns, no investigation process. No review of DG and chief of procurement statements other than to see statements were filed.
FAO	No financial disclosure programme		

Organization	Ethics office administers financial disclosure programme	Filing of financial disclosure statements	Review and verification processes
UNESCO	No financial disclosure programme		
ICAO	No		
WHO	No, administered by Principal Legal Officer in consultation with others.		
UPU	No financial disclosure programme		
ITU	No financial disclosure programme		
WMO	EO a.i. administers financial disclosure programme, except for those staff members at ASG and above and Director of IOO.	Statements lodged with the Secretary-General's Office, except for the statement of the Secretary-General, which is submitted to the President of WMO.	No formal mechanism for reviewing statements. EO a.i. ensures staff required to file have filed and reviews statements for completeness and reasonableness.
IMO	No financial disclosure programme.		
WIPO	No		
UNIDO	No financial disclosure programme		
UNWTO	No financial disclosure programme.		
IAEA	No; Division of Human Resources administers Declaration of Interest Statements.		Declaration of Interest Statements reviewed by the Division of Human Resources to identify and resolve conflicts of interest.

Annex VIII

Obligations of executive heads under the ethics function

Organization	Head of ethics office participates in all senior management meetings	Executive head holds annual town hall meeting with a specific agenda item on ethics	Executive head files a financial disclosure statement with the ethics office	Ethics office review and verification of executive head's financial disclosure statement	Voluntary public disclosure of executive head's financial disclosure statement
United Nations	Yes, member of Senior Management Group	No, but ethics addressed with other issues in SG town hall meetings.	Yes	No, external firm	Yes
UNDP	No, coordinates with senior management on various projects	No global town hall event for ethics.	Yes, Administrator files with United Nations Ethics Office.	No, external firm	Yes
UNFPA	No	No, but ethics addressed with other issues in ED staff meetings and regional planning meetings.	Yes, ED files with United Nations Ethics Office.	No, external firm	No
UNICEF	No	No, but ethics addressed with other issues in ED town hall meetings.	Yes, ED files with United Nations Ethics Office.	No, external firm	Yes
UNHCR	Yes, observer to Senior Management Committee	No, but ethics may be addressed with other issues in HC town hall meetings.	Yes, HC files with United Nations Ethics Office.	No, external firm	Yes
WFP	No	No	Yes, ED files with United Nations Ethics Office.	No, external firm	Yes
ILO	No	No	No, filed with Office of Treasurer and Financial Comptroller.	No, Treasurer does not review other than to ascertain statement filed.	No
FAO	No	No	No	No	No
UNESCO	No	No, but ethics addressed with other issues in DG town hall meetings.	No	No	No
ICAO		No	No, filed with Principal Legal Officer.	No	No

Organization	Head of ethics office participates in all senior management meetings	Executive head holds annual town hall meeting with a specific agenda item on ethics	Executive head files a financial disclosure statement with the ethics office	Ethics office review and verification of executive head's financial disclosure statement	Voluntary public disclosure of executive head's financial disclosure statement
WHO		No, but ethics may be addressed with other issues in DG town hall meetings.	No, filed with Legal Counsel.	No, Legal Counsel reviews.	No
UPU	No	No, but ethics may be addressed with other issues in DG town hall meetings	No	No	No
ITU	Yes	No	No	No	No
WMO	No	No, but SG addressed staff in connection with results of staff survey which highlighted related concerns on ethics.	No, filed with President of WMO.	No	No
IMO		No	No	No	No
WIPO		No	No	No	No
UNIDO	No	No	No	No	No
UNWTO		No	No	No	No
IAEA		No	No, filed with an HR Ethics Advisor.	Yes, by an HR Ethics Advisor	No

Annex IX

OVERVIEW OF ACTION TO BE TAKEN BY PARTICIPATING ORGANIZATIONS ON JIU RECOMMENDATIONS
JIU/REP/2010/3

		Intended impact	United Nations, its funds and programmes												Specialized agencies and IAEA													
			United Nations*	UNCTAD	UNODC	UNEP	UN-HABITAT	UNHCR	UNRWA	UNDP	UNFPA	UNICEF	WFP	UNOPS	ILO	FAO	UNESCO	ICAO	WHO	UPU	ITU	WMO	IMO	WIPO	UNIDO	UNWTO	IAEA
Report	For action		☒	☐	☐	☒	☒	☒	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☐	☒	☒	☐	☐	☐	☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		e																									
Recommendation 2		e				E	E			E		E	E	E	E			L		L	L	L	L	L	L	L	
Recommendation 3		e				E	E			E	E	E	E	E	E		E	E	E	E	E	E	E	E	E	E	E
Recommendation 4		e	E			E	E	E		E	E	E	E	E	E		E	E	E	E	E	E	E	E	E	E	E
Recommendation 5		e	E			E	E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 6		e	L			L	L	L		L	L	L	L	L	L	L	L	L	E	E	E	E	E	E	E	E	E
Recommendation 7		e				L	L	L			L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 8		e	L			L	L	L		L	L	L	L	L	L	L	L	L	L	L	L		L	L	L	L	L
Recommendation 9		c				E	E							E	E	E	E	E	E	E	E	E	E	E	E	E	E

Legend: **L:** Recommendation for decision by legislative organ
E: Recommendation for action by executive head (*in the case of the CEB by the Chair of the CEB)
Recommendation does not require action by this organization

Intended impact: **a:** enhanced accountability **b:** dissemination of best practices **c:** enhanced coordination and cooperation **d:** enhanced controls and compliance **e:** enhanced effectiveness **f:** significant financial savings **g:** enhanced efficiency **o:** other

* Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-HABITAT, UNHCR and UNRWA.

		Intended impact	United Nations, its funds and programmes													Specialized agencies and IAEA												
			United Nations**	UNCTAD	UNODC	UNEP	UN-HABITAT	UNHCR	UNRWA	UNDP	UNFPA	UNICEF	WFP	UNOPS	ILO	FAO	UNESCO	ICAO	WHO	UPU	ITU	WMO	IMO	WIPO	UNIDO	UNWTO	IAEA
Report	For action		☒	☐	☐	☒	☒	☒	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☐	☒	☒	☐	☐	☐	☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 10		e	E			E	E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 11		e	E			E	E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 12		e	E			E	E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 13		e										E			E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 14		e				E	E			E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 15		e	E			E	E	E		E	E	E	E	E	E	E	E	E	E	E		E	E	E	E	E	E	E
Recommendation 16		o													E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 17		o	L							L	L	L	L		L	L	L		L	L	L	L	L	L	L	L	L	L
															L	L	L	L	L	L	L	L	L	L	L	L	L	L